

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 27.

RELATING TO COLLECTION OF TAXES.

S. F. 88.

AN ACT to amend section seven hundred seventy-nine (779) of the code, relating to the collection of taxes.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. City clerk to certify assessment. That section seven hundred seventy-nine (779) of the code be and is hereby amended by substituting a semicolon for the period after the word "constructed" in the eighth line and inserting the following:

"And the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such assessment to such collector or treasurer, and the same shall be collected as other city taxes."

Approved March 2, 1900.

CHAPTER 28.

STREET IMPROVEMENTS AND SPECIAL ASSESSMENTS.

S. F. 254.

AN ACT to amend section seven hundred and ninety-nine (799) of the code, relating to street improvements, and special assessments.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Special election. That section seven hundred and ninety-nine (799) of the code be, and the same is hereby amended, by inserting after the word "election," in the fourth line thereof, the following words: "Of the entire city or of any sewer district thereof in which the proposed work is to be done"; and by inserting after the word "tax" in the fifth line thereof the following words: "Upon the property of the city or such sewer district."

Approved April 6, 1900.

CHAPTER 29.

LEVY AND COLLECTION OF SPECIAL ASSESSMENTS.

S. F. 115.

AN ACT to regulate the levy and collection of special assessments in cities and towns, and cities acting under special charter. [Amendatory of chapters 7 and 8, title V, of the code, relating to street improvements.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Special assessment—rate. When any city or town council or board of public works levies any special assessment for any public

improvement against any lot or tract of land, such special assessment shall be in proportion to the special benefits conferred upon the property thereby and not in excess of such benefits. Such assessment shall not exceed twenty-five percentum of the actual value of the lot or tract at the time of levy, and the last preceding assessment roll shall be taken as *prima facie* evidence of such value.

SEC. 2. **Deficiencies—how paid.** If the special assessment which may be levied against any lot or tract of land shall be insufficient to pay the cost of the improvement, the deficiency shall be paid out of the general fund, or for sewers out of the sewer fund provided for in section eight hundred and thirty-one (831), or subdivision three (3) of section eight hundred and ninety-four (894), or section nine hundred and seventy-eight (978), or subdivision three (3) of section ten hundred and five (1005), or for other improvements out of the improvement fund provided for in section eight hundred and thirty (830), or subdivision two (2) of section eight hundred and ninety-four (894), or section nine hundred and seventy-seven (977), or subdivision two (2) of section ten hundred and five (1005) of the code, and acts amendatory thereof as the case may be. If there be property against which no special assessment can be levied the proportion of the cost of the improvement which might otherwise be assessed against such property shall be paid in like manner.

SEC. 3. **What statutes govern.** So far as applicable, sections eight hundred and twenty-one (821), eight hundred and twenty-two (822), eight hundred and twenty-three (823), eight hundred and twenty-four (824), eight hundred and twenty-nine (829), and eight hundred and thirty-nine (839) of the code shall govern all special assessments made in cities and towns unless otherwise specially provided. Upon appeal the court shall determine all questions, including that of benefits to the property assessed.

SEC. 4. **Enforcement of certain statutes not affected.** Nothing in this act shall be construed to interfere with the enforcement of the provisions of sections eight hundred and thirty-four (834) and eight hundred and thirty-five (835), of the code.

SEC. 5. **Special charter cities.** This act shall apply to cities acting under special charter.

SEC. 6. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Daily Iowa Capital, newspapers published in Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Daily Iowa Capital April 12, 1900, and in the Iowa State Register, April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 30.

RELATING TO PARK COMMISSIONERS.

H. F. 6.

AN ACT to amend sections eight hundred and fifty-one (851) and eight hundred and fifty-two (852) of the code; also sections eight hundred and fifty (850) and eight hundred and fifty-nine (859) of the code as amended by chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly, relating to park commissioners.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Election of park commissioners in certain cities.** That section eight hundred and fifty (850) of the code as amended by section one (1) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five"